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MEMORANDUM & ORDER

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As provided under the Settlement Agreement, and in accordance with the procedures established in the December 8, 2000 Memorandum & Order and in the Distribution Plan, Special Master Helen B. Junz, appointed by the Court to supervise the Claims Resolution Process with Special Master Michael Bradfield, is hereby requesting the Court's approval, pursuant to Article 31(2) of the Rules, of 18 Awards listed in Annex A to this Order, which have been certified by the Claims Resolution Tribunal (the "CRT") and the resources to pay these Awards through funds to be deposited in the Swiss Banks Settlement-Dormant Accounts-Payment Account from the Settlement Fund. The total amount of these 18 Awards is US\$ 1,000,000.00 (SF 1,220,000.00 converted at a rate of 1.22 Swiss Francs per U.S. Dollar).

If the Court approves the seventy-seventh set, a total of 3,036 accounts, with a current value of US\$ 260,053,036.19, will have been awarded thus far for CRT I and CRT II combined. For CRT II alone, including the Awards submitted with this letter, a total of 1,746 Awards for 2,829 accounts totaling US\$ 248,353,036.19 will have been made to Victims or Targets of Nazi Persecution making up the Deposited Assets Class, with the average Award amounting to US\$

129,795.25.¹ Furthermore, a total of 390 Certified Denials will have been approved. In 344 of these 390 cases, the CRT concluded that the Claimant was not able to identify his or her relative as the Account Owner, in 42 cases the CRT concluded that the Account Owner closed the account and received the proceeds him/her self, and in 4 cases the CRT determined that the Claimant was not entitled to the Account Owner's account. For CRT I, which took place from 1997 through 2000, 207 accounts, with a value of US\$ 11.7 million, were awarded as accounts belonging to Victims of Nazi Persecution.

As set forth in the Awards and as required by Article 31(3) of the Rules, the Certified Awards shall be paid in full by the Special Masters after approval of such Awards by the Court.

Therefore, it is hereby

ORDERED that the attached 18 Awards are hereby approved for payment pursuant to Article 31(2) of the Rules; and

ORDERED that for the payment of these 18 Awards certified by the CRT and hereby approved by the Court, the Signatories of the Settlement Fund are hereby directed to transfer immediately US\$ 1,000,000.00 from the Settlement Fund to the Swiss Banks Settlement-Dormant Accounts-Payment Account.

It is further ordered that the Special Masters shall provide the Court with the name and address of every class member receiving an Award, which information shall be filed with the Court under seal.

I will issue additional orders approving Awards certified by the CRT and transferring further sums from the Settlement Fund as the CRT certifies them to this Court.

Dated: Brooklyn, New York
May 13, 2005

SO ORDERED:



Edward R. Korman
United States District Judge

¹ Because the size of the Batch 75 award made it an outlier that would have skewed the results, it was not included in the calculation of the average values.

CLAIMS RESOLUTION TRIBUNAL

[Batch LXXVII] -Annex A - UNREDACTED
CONFIDENTIAL

Pursuant to Article 16 of the Rules Governing the Claims Resolution Tribunal, as amended, (the "Rules"), the Claims Resolution Tribunal hereby certifies as of May 13, 2005 the following Awards for approval by the Court and payment by the Special Masters:

Account Owner Last Name and Claim Number	Award Amount (SFr.)
1. Deutsch 501268/CC/IS	26,750.00
2. Elsinger 501374/AE; 501388/AE	189,250.00
3. Fischel 201291/MW; 211210/MW*	49,375.00
4. Forgacs 202548/AX	26,750.00
5. Hartmann 501386/AX	49,375.00
6. Jakob 217578/MW	49,375.00
7. Kurzrok 201820/TW	162,500.00
8. Lehmann 708463/AX	49,375.00
9. Mahler 201289/CC/GK	49,375.00
10. Moser 220567/KG	49,375.00
11. Mueller 205063/SB; et al*	98,750.00
12. Salzmann 201287/AE	49,375.00
13. Schiff 501031/CC/JK	49,375.00
14. Solomon 005334/LV; 219200/LV; 219201/LV*	49,375.00
15. Steiner 001412/AX; et al*	49,375.00
16. Strasser 217314/MW	49,375.00
17. Wenkert 219929/UM; 785238/UM	162,500.00
18. Winkler 206579/TW*	10,375.00
Total Award Amount in Swiss Francs	1,220,000.00
Total Award Amount in U.S. Dollars²	1,000,000.00

* MPM Award

² Exchange rate as of 13 May 2005 of 1.22 Swiss Francs per U.S. Dollar.